

IN THE SPECIFICATION

Please amend the paragraph beginning at page 16, line 12 and ending at page 16, line 15, as follows:

FIG. 24 explains the coefficient bit memory in the bit-plane coding pass generator in FIG. 9, FIG. ~~25(A)~~ 25 showing an area setting when a shift is made from the second sample to eleventh sample, and ~~FIG. 25(B)~~ showing an area setting when a jump is made from one to another area;